

## **REG-46-001 NATURE OF MOTOR VEHICLE TAX**

001.01 The motor vehicle tax is levied in lieu of ad valorem taxes to which motor vehicles would otherwise be subject. Motor vehicle tax does not apply to dealers' vehicles on hand or to those exempt from taxation by virtue of section 77-202, R.S.Supp., 1980.

001.02 Computation and collection of motor vehicle taxes are made in conjunction with the system of staggered registration of motor vehicles. Taxes must be paid before registration or renewal of registration can be made.

(Sections 60-303, 77-1238, and 77-1240.01, R.R.S. 1943, and sections 77-202 and 77-1240, R.S.Supp., 1980. November 24, 1980.)